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Financing of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium and the Civilian Police Support Group

Financing of the Civilian Police Support Group

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General of 17 January 2000 on the financial performance of the Civilian Police Support Group, for the period from 1 July 1998 to 30 June 1999 (A/54/713). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information.

2. As indicated in paragraphs 1 and 2 of the report of the Secretary-General, by its resolution 1120 (1997) of 14 July 1997, the Security Council terminated the mandate of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES), effective 15 January 1998. Subsequently, in its resolution 1145 (1997) of 19 December 1997, the Security Council established the Civilian Police Support Group for a single nine-month period ending 15 October 1998. By the same resolution, the Council decided that the Support Group would assume responsibility for those UNTAES personnel and United Nations owned assets needed for its use in the fulfilment of its mandate.

3. In its resolution 52/244 of 26 June 1998, the General Assembly appropriated the amount of $7,483,160 gross ($6,994,260 net) for the maintenance of the Support Group for the period from 1 July to 30 November 1998, inclusive of $383,160 for the support account for peacekeeping operations. That amount has been assessed on Member States. By the same resolution, the Assembly decided to continue to use the Special Account for UNTAES for the Support Group beginning 16 January 1998.

4. As shown in paragraph 11 and table 1 of the report of the Secretary-General (A/54/713), expenditures for the reporting period from 1 July 1998 to 30 June 1999 amounted to $6,606,000 gross ($6,099,300 net), inclusive of $27,000 in unliquidated obligations, resulting in an unencumbered balance of $877,160 gross ($895,000 net), some 12 per cent of the amount appropriated.

5. Significant variances are shown in annexes I and II of the report, and include underutilized balances of $433,200 under operational requirements. The expenditure of $61,400 for the prorated share of the Support Group for the cost of maintaining the United Nations Logistics Base at Brindisi for the reporting period was absorbed within the resources provided.

6. As indicated in annex II to the report, under civilian personnel, the vacancy rate of 35 per cent for civilian police and the transfer of 60 civilian police to the Organization for Security and Cooperation in

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Europe (OSCE) largely accounted for the unutilized balance of $759,500 under civilian police costs. However, under international and local staff costs, additional requirements amounting to $772,800 resulted primarily from the inclusion of expenditures for the continued liquidation of UNTAES ($487,000) and additional requirements in respect of the Support Group ($285,000) for commutation of annual leave and repatriation costs for mission appointees upon termination of their contracts, as well as overtime (see annex II, paras. 2 and 3).

7. The Advisory Committee notes from paragraph 11 and table 2 of the report that the unencumbered balance was reduced by absorption of expenditures incurred for the extension of the UNTAES liquidation, amounting to $614,000 gross ($535,000 net), including $48,000 in unliquidated obligations. Thus, as indicated in paragraph 11 and table 3 of the report, the resulting unutilized balance for the period amounted to $263,160 gross ($359,960 net).

8. With respect to the status of reimbursement to troop-contributing Member States, the Advisory Committee was informed that, as at 30 June 1998, the amount reimbursed for troop costs for UNTAES/Support Group was $101,178,329, and no balance was owed. As at 31 December 1999, the amount reimbursed for contingent-owned equipment amounted to $45,375,211; the estimated amount owed for contingent-owned equipment was $33,239,479; and unliquidated obligations in respect to contingent-owned equipment were $15,032,026. In this connection, the Committee was informed, upon enquiry, about the procedure being followed by the Secretariat regarding reimbursement to troop-contributing countries for personnel and equipment provided (see A/54/801, para. 7). In addition an amount of $26,706,747 for contingent-owned equipment was held in accounts payable.

9. Under the death and disability compensation line of the budget, as at 31 December 1999, an amount of $337,963 was paid for 15 claims, leaving a balance of $2,975,453 in unliquidated obligations and 5 pending claims.

10. The Advisory Committee was also informed that the total amount assessed on Member States for UNTAES/Support Group for the period from its inception to 31 December 1999 is $432.2 million, against which the payments received amount to $391.9 million, leaving an outstanding balance of $31.3 million. As at 31 December 1999, the Mission's cash position stood at $72.7 million.

11. As indicated in paragraph 5 of the report, by its resolution 53/234 of 8 June 1999, the General Assembly had authorized the Secretary-General to utilize an amount of $601,200 gross ($541,500 net) from the resources provided for the period ending 30 June 1998, in order to meet the cost of completing the liquidation of UNTAES, as well as the final audit of the Mission. **In this connection, the Advisory Committee recommends that the remaining unencumbered balances of $601,200 gross ($541,500 net) for the period ending 30 June 1998, and $263,160 gross ($359,960 net) for the period from 1 July 1998 to 30 June 1999, should be credited to Member States in a manner to be decided by the General Assembly.**